

UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA

United States of America,

Petitioner,

v.

Misc. No. 09-71 (JNE/RLE)  
ORDER

Marlin J. Parker,

Respondent.

In a Report and Recommendation dated March 15, 2010, the Honorable Raymond L. Erickson, Chief United States Magistrate Judge, recommended that Petitioner's Petition to Enforce Internal Revenue Service Summons be granted. Respondent objected to the Report and Recommendation. The Court has conducted a de novo review of the record. *See* D. Minn. LR 72.2(b). Based on that review, the Court adopts the Report and Recommendation. Therefore, IT IS ORDERED THAT:

1. Petitioner's Petition to Enforce Internal Revenue Service Summons [Docket No. 1] is GRANTED.
2. In compliance with the Internal Revenue Service summons that was issued on April 2, 2009, Respondent shall appear and testify before Revenue Officer Richard A. Wallin, or any other proper officer or employee of the Internal Revenue Service, and produce books, papers, records, or other data as is required and called for by the terms of the summons at such time and place as may be fixed by Revenue Officer Richard A. Wallin, or any other proper officer or employee of the Internal Revenue Service, but by no means later than May 28, 2010.
3. Petitioner may recover its costs in maintaining this action.

LET JUDGMENT BE ENTERED ACCORDINGLY.

Dated: May 10, 2010

s/ Joan N. Ericksen  
JOAN N. ERICKSEN  
United States District Judge